

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 169 - SB 225**

March 4, 2017

**SUMMARY OF BILL:** Increases, from 10 to 15 days, the minimum amount of time a trustee, deputy trustee, or delinquent property tax attorney must give notice to a taxpayer prior to the seizure of any personal property for delinquent property taxes.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Under current law, pursuant to Tenn. Code Ann. § 67-5-2003(c), the trustee, deputy trustee, or delinquent tax attorney is required to give at least 10 days' notice of the intended seizure of personal property by either delivery of such notice in person, leaving such notice at the dwelling or usual place of business of the taxpayer, or by mailing such notice to the taxpayer's last known address.
- Any fiscal impact to state or local government resulting from increasing the minimum amount of time a taxpayer is required to receive notice prior to the seizure of the taxpayer's personal property for delinquent property taxes is estimated to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

/amj

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